



General Assembly

Amendment

January Session, 2009

LCO No. 7011

SB0107107011SD0

Offered by:
SEN. DEFRONZO, 6th Dist.

To: Subst. Senate Bill No. 1071

File No. 850

Cal. No. 311

***"AN ACT EXTENDING THE FILING DEADLINE FOR THE
MANUFACTURING EQUIPMENT AND MACHINERY TAX
EXEMPTION IN CERTAIN TOWNS."***

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (B) of subdivision (72) of section 12-81 of the general
5 statutes, any person otherwise eligible for a 2007 grand list exemption
6 pursuant to said subdivision (72) in the town of New Britain, except
7 that such person failed to file the required exemption application
8 within the time period prescribed, shall be regarded as having filed
9 said application in a timely manner if such person files said application
10 not later than thirty days after the effective date of this section, and
11 pays the late filing fee pursuant to section 12-81k of the general
12 statutes. Upon confirmation of the receipt of such fee and verification
13 of the exemption eligibility of the machinery and equipment included
14 in such application, the assessor shall approve the exemption for such
15 property. If taxes have been paid on the property for which such

16 exemption is approved, the town of Windsor shall reimburse such
17 person in an amount equal to the amount by which such taxes exceed
18 the taxes payable if the application had been filed in a timely manner.
19 Notwithstanding the provisions of subsection (c) of section 12-94b of
20 the general statutes and section 12-94e of the general statutes, the
21 assessor of the town of Windsor may submit such approved exemption
22 application to the Secretary of the Office of Policy and Management
23 together with a request for reimbursement of the tax loss resulting
24 from such exemption. Subject to the secretary's review and approval of
25 such exemption, such reimbursement shall be included in the next
26 certification the secretary makes to the Comptroller under the
27 provisions of section 12-94b of the general statutes."